



# Federal Republic of Nigeria

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The following is published as Supplement to this *Gazette* :

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S. 1. 38 of 2012

**COMPANIES INCOME TAX ACT  
(CAP. C21, LAWS OF THE FEDERATION OF NIGERIA, 2004)**

**COMPANIES INCOME TAX (EXEMPTION OF PROFITS) ORDER, 2012**

[ 27<sup>th</sup> day of April, 2012 ]Commence-  
ment.

In exercise of the powers conferred upon me by section 23(2) of the Companies Income Tax Act, Cap. C21, Laws of the Federation of Nigeria, 2004 ("the Act") as amended, and all other powers enabling me in that behalf, I, DR. GOODLUCK EBELE JONATHAN, PRESIDENT FEDERAL REPUBLIC OF NIGERIA, make the following Order—

1.—(1) As from the commencement of this Order, any company, with a minimum net employment of ten employees of which sixty per cent are employees without any form of previous work experience within three years of graduating from school or any vocation within the assessment period, shall enjoy an exemption from income tax of five per cent of its assessable profits in the assessment period in which the profits were generated.

Employment  
Tax Relief.

(2) The Tax Relief granted under sub-paragraph (1) of this paragraph shall be referred to as 'the Employment Tax Relief'.

(3) Any company with a minimum net employment of five new employees and retains such employees for a minimum of two years from the year of assessment in which the employees were first employed shall enjoy an exemption from income tax of five per cent of its assessable profits in the assessment period in which the company qualifies.

(4) The Tax Relief granted under sub-paragraph (3) of this paragraph shall be referred to as "the Work Experience Acquisition Programme Relief".

2.—(1) For the purposes of sub-paragraph (1) of paragraph 1 of this Order, the tax exemption shall be utilized in the year of assessment in which the employees were first employed and any unabsorbed deduction shall not be carried forward to another assessment period.

Utilizations  
of Tax  
Relief.

(2) For the purposes of sub-paragraph (3) of paragraph 1 of this Order, the tax exemption shall be utilized in the year of assessment in which the company qualifies and any unabsorbed deduction shall not be carried forward to another assessment period.

(3) For the purposes of sub-paragraphs (1) and (2) of paragraph 1 of this Order, the tax exemption shall be limited to the gross salaries paid to the qualifying employees.

(4) For the purposes of this paragraph, a company shall not be entitled to claim the applicable relief, where it has more than one employee from the same immediate family in respect of which the relief is claimed in which case the required number of employees will be computed less any such member of the same family.

(5) For the purposes of this Order—

“employee” means only Nigerians actively employed in Nigeria by the company on a full time basis, who do not hold any other employment and whose employment duties are primarily discharged in Nigeria ;

“net employment” means the difference between incoming and outgoing employees of the company within the assessment period ; and

“new employee” means any full time employee who is being offered employment by the company for the first time in any capacity and who falls within the definition of employee as provided in this Order.

Infrastructure  
Tax Relief.

3.—(1) Any company that incurs expenditure on infrastructure or facilities of a public nature shall be entitled to an exemption from income tax of an additional thirty *per cent* of the cost of the provision of the infrastructure or facilities in the assessment period in which the infrastructure or facilities were provided.

(2) The exemption referred to in sub-paragraph (1) of this paragraph shall be in addition to the usual deductions allowed in respect of the costs incurred under the relevant provisions of the Companies Income Tax Act and shall form part of the deductible expenses of such a company.

(3) For the purposes of this paragraph, infrastructure or facilities of a public nature shall include—

(a) power (electricity) ;

(b) roads and bridges ;

(c) water ;

(d) health, educational and sporting facilities ; and

(e) such other infrastructure and facilities as may be determined by Order issued from time to time by the Minister of Finance and published in the Federal Government *Gazette* on the recommendation of the Federal Inland Revenue Service to be of a public nature.

(4) Infrastructure and facilities provided by a company must be accessible for use by the public or community within the area in which the infrastructure or facilities are sited except where this is otherwise impracticable or an exemption is obtained by the company from the Minister of Finance in respect of the infrastructure or facilities.

(5) To qualify for exemption under this paragraph, the infrastructure or facilities must be completed and in use by the company and the public.

(6) The exemption in this paragraph shall be enjoyed in the assessment period in which the infrastructure or facility was provided and may be carried forward for a maximum of two assessment periods following the period in which it first became available.

Pre-requisites  
for claiming  
exemption.

4.—(1) The exemption provided under this Order shall be claimed only by companies with a Taxpayer Identification Number issued by the Federal Inland

Revenue Service and upon certification by the statutory auditors of the company, duly verified by the relevant tax authority.

(2) With respect to the Employment Tax Relief, the certification shall state in details the particulars of all employees in respect of which the company qualifies for the exemption including the name, qualifications, job title, date employed, gross pay and PAYE tax paid thereon to the relevant tax authority.

(3) With respect to the Infrastructure Tax Relief, the certification shall state in details the nature of infrastructure or facility (supported by all relevant documentation), the date of completion and a statement to the effect that the infrastructure or facility is in use by the company and assessable to the public or community within the area in which it is sited except as provided in sub-paragraph (4) of paragraph 3 of this Order.

(4) Where any certification provided by a company or its statutory auditors contains any false statement or declaration, the company, its auditors and any other person or persons involved in the preparation of such a statement commits an offence under section 94 of the Companies Income Tax Act, Cap. C21, Laws of the Federation of Nigeria, 2004 (as amended) and section 42 of the Federal Inland Revenue Service (Establishment) Act, 2007.

5. This Order shall be in force for a period of five years with effect from the date of commencement. Duration.

6. This Order may be cited as the Companies Income Tax (Exemption of Profits) Order, 2012. Citation.

MADE at Abuja this 27th day of April, 2012.

DR. GOODLUCK EBELE JONATHAN, GCFR  
*President, Federal Republic of Nigeria.*



FEDERAL REPUBLIC OF NIGERIA

**White Paper on the  
Report of the Federal Government  
Investigation Panel on the 2011 Election  
Violence and Civil Disturbances**

AUGUST, 2012 .

PRINTED BY THE FEDERAL GOVERNMENT PRINTER, LAGOS

WHITE PAPER ON THE REPORT OF  
THE FEDERAL GOVERNMENT INVESTIGATION PANEL ON THE 2011  
ELECTION VIOLENCE AND CIVIL DISTURBANCES

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## PREAMBLE

The announcement of the results of the 2011 Elections conducted in April 2011 triggered an unexpected violence, resulting in colossal loss of lives and damage to property in some States of the Federation, notably in the Northern States of Kaduna, Kano, Bauchi and Gombe. Akwa-Ibom State had also witnessed similar violence in the build up to the Governorship Elections leading to several loss of lives and damage to property.

2. Consequently, His Excellency the President, Commander-in-Chief of the Armed Forces, Dr. Goodluck Ebele Jonathan, GCFR inaugurated, on 11th May, 2011, a Panel of Investigation on the 2011 Election Violence and Civil Disturbances.

3. The Committee comprised the following members—

(i) Hon. (Dr) Sheikh Ahmed Lemu, OFR	..	..	..	Chairman
(ii) Hon. Justice Samson O. Uwaifo, JSC (Rtd.) CON,	..	..	..	Vice-Chairman
(iii) Bishop J. Idowu-Fearon, OON	..	..	..	Member
(iv) Alh. Muhammad Danmadami, DIG (Rtd) CFR, NPM mni	..	..	..	Member
(v) Chief Ajibola Ogunshola	..	..	..	Member
(vi) Mrs Lateefat M. Okunnu, OFR	..	..	..	Member
(vii) M. B. Wali Esq.	..	..	..	Member
(viii) Dr Timiebi Koripamo-Agary, OON	..	..	..	Member
(ix) Comrade Peter Esele	..	..	..	Member
(x) Alh. Mohammed Ibrahim, OFR, mni	..	..	..	Member
(xi) Prof. Femi Odekunle, FSSAN	..	..	..	Member
(xii) Amb. Raph Uwechue, OFR	..	..	..	Member
(xiii) Alh. (Dr) Bukar Usman, OON	..	..	..	Member
(xiv) Sheikh Adam Abdullah Idoko	..	..	..	Member
(xv) Maj. Gen. M Said (Rtd.) OFR	..	..	..	Member
(xvi) Barrister P. C. Okorie	..	..	..	Member
(xvii) Arc. Shamsuna Ahmed, FNIA	..	..	..	Member
(xviii) Maj. Gen. Lawrence P Ngubane GSS, psc, fwc (+), fdc (+), Msc.	..	..	..	Member
(xix) Alh. Sani Maikudi	..	..	..	Member
(xx) R/Adm. Itunu Hotonu, mss, psc, fwc, MNIA	..	..	..	Member
(xxi) Mr Idowu Damilola Ogungbemi (NYSC)	..	..	..	Member
(xxii) F. F. Ogunshakin, Esq.	..	..	..	Secretary

4. The Terms of Reference of the Committee were as follows—

(i) To investigate the immediate and remote causes of the tide of unrest in some states of the Federation following the Presidential election, as well as the pre-election violence in Akwa-Ibom State and make appropriate recommendations on how to prevent future occurrence ;

(ii) To ascertain the number of persons who lost their lives or sustained injuries during the violence or disturbances ;

(iii) To investigate the sources of weapons used in the unrest and recommend how to stem the tide of illegal flow of weapons into the country ; and

(iv) To examine any other matter incidental or relevant to the unrest and advise government appropriately.

5. In the course of its assignment, the Investigation Panel visited a number of States and Agencies and received submissions from individuals, groups and organizations at public hearings in the affected States and Abuja. The Panel submitted its Report on 30th September, 2011.

6. The White Paper Drafting Committee ('the Committee') was set up by Government on the 21st October, 2011 with the following as members—

(i) A. I. Pepple, CFR ( <i>Minister for Housing and Urban Development</i> ) .. .. .	Chairman
(ii) Abdullahi A. Yola, OON ( <i>Solicitor-General of the Federation and Permanent Secretary, Federal Ministry of Justice</i> ) ..	Member
(iii) Umar Bashir ( <i>Representative of the National Security Adviser</i> ) .. .. .	Member
(iv) DCP Hassan Zakari Biu, MFR ( <i>Representative of the Inspector-General of Police</i> ) .. .. .	Member
(v) Brig. Gen E. D. Amah ( <i>Representative of Chief of Defence Staff</i> ) .. .. .	Member
(vi) Engr. Esther G. Gonda ( <i>Permanent Secretary, Special Services Office</i> ) .. .. .	Member/ Secretary

7. The Committee was given the following Terms of Reference—

(i) To study and analyze the findings and recommendations contained in the Report of the Federal Government Investigation Panel on Post-Election Violence and Civil disturbances ; and

(ii) To produce and submit a draft White Paper on the Report for the consideration of Government.

8. The Committee sat on a number of occasions and considered the recommendations of the Investigation Panel.

9. The Committee observed that the Investigation Panel did a thorough job within the limit of time and resources available.

10. The Investigation Panel's recommendations were considered and suggestions for acceptance or rejection were based primarily on their implementability in the present power sharing arrangement. In cases where Government is already taking action, the recommendations were simply noted.

11. This White Paper is structured into five Chapters presenting the Committee's comments in compliance with the first Term of Reference, where the Committee was specifically requested to study and analyze the findings and recommendations of the Panel's Report. This White Paper also contains the suggested comments on the specific recommendations of the Panel.

## CHAPTER ONE

### TERM OF REFERENCE No. 1

*"To investigate the immediate and remote causes of the tide of unrest in some States of the Federation following the Presidential election, as well as the pre-election violence in Akwa-Ibom State and make appropriate recommendations on how to prevent future occurrence".*

#### 1. POLITICAL AND CONSTITUTIONAL REFORMS

##### *Recommendation*

The Panel strongly recommends that the political parties deliberate on this issue of zoning and rotation with a view to taking a common stand as to the suitability as well as desirability or otherwise of the application of the principle for all parties, to be formally supported by legislation or even enshrined as a constitutional provision as may be deemed appropriate.

##### *Comment*

Government notes this recommendation since there are many discussions on the subject in connection with the Constitutional review process.

#### 2. BRINGING THE GOVERNMENT NEARER TO THE PEOPLE AND DEVOLUTION OF FUNCTIONS FROM THE CENTRE TO THE STATES

##### *Findings*

A recurring theme was that the Federal Government and State governments were too far from the people. A major consequence of this is the excessively strong desire by politicians to be close to or in control of the Federal Government, almost at any cost. Election to the office has also been seen as a do-or-die affair, with its destabilizing consequences to the country, especially in times of elections

##### *Recommendation*

The Panel therefore recommends that matters such as agriculture, housing, health, education (other than at the level of policy direction and international treaty obligations which should be legislated upon by the Federal Government) be handled at State Government level and the revenue allocation formula be reviewed to reflect this.

##### *Comment*

Government notes these recommendations and observes that the matters are on the Concurrent List. Furthermore, the practice of appointing LGA caretaker Councils in violation of section 7 of the 1999 Constitution should be abolished and ensure that democratically elected LGA Council's tenure are secured. This will make governance at the local levels more impactful.

### 3. CREATION OF ELECTORAL OFFENCES COMMISSION OR TRIBUNAL

#### *Recommendation*

There is a need for among others, the adoption of measures to identify, trace and prosecute political thuggery, electoral fraud, political terrorism and other electoral offences. Measures should be adopted to prevent and eradicate commission of electoral offences and the introduction and maintenance of investigative techniques towards the prevention of electoral malpractices and fraudulent election. The Panel recommends the establishment of an autonomous and constitutionally recognized Electoral Offences Tribunal, but which may be an *ad hoc* body as it may not have much to do in between election periods.

#### *Comment*

Government accepts this recommendation and directs the Hon. Attorney - General of the Federation and Minister of Justice to take necessary action to establish the Tribunal.

### 4. CIVIC EDUCATION AND ENLIGHTENMENT AND INFORMATION DISSEMINATION

#### *Recommendation*

(i) Government should ensure that Public Enlightenment Committees are constituted by INEC in each LGA to carry out Voter Education on the democratic and election processes on an on-going basis, in which the National Orientation Agency (NOA) should play a leading proactive role.

#### *Comment*

Government accepts this recommendation and directs INEC and other agencies responsible for Voter Education to intensify efforts in that direction.

#### *Recommendation*

(ii) Government should explore the legal implication of ensuring the National Communication Commission ('NCC') increases, through various service providers, the monitoring of the use of GSM as a means to redress the negative consequences of its use.

#### *Comment*

Government accepts this recommendation and directs the NCC to intensify the exercise on SIM cards registration and ensure that all unregistered SIM cards are blocked.

#### *Recommendation*

(iii) Civic education as a subject should be re-introduced in our schools and widely taught.

#### *Comment*

Government notes this recommendation, since it is already being implemented as the Federal Ministry of Education has already made civic education compulsory in both public and private schools.

### *Recommendation*

- (iv) It is recommended that the National Broadcasting Commission and the Nigerian Press Council should effectively regulate and sanction any erring public media houses and personnel that exhibit the conduct of bias.

### *Comment*

Government notes this recommendation since it is already part of the responsibilities of the two agencies.

## 5. JOB CREATION, YOUTH EMPLOYMENT AND POVERTY ERADICATION

### *Recommendation*

In respect of creating jobs for the teeming unemployed youths, it is recommended by the Panel that the Federal and State Governments should collaborate to establish large farm settlements and develop agricultural and agro-allied industrial development programmes, to address the crucial questions of economic development, youth unemployment, youth restiveness and social security. The Federal Government should re-double efforts to create an enabling environment to re-open all closed factories across the country.

### *Comment*

Government notes this recommendation since a number of initiatives are on-going in this regard, for example, You Win, and public works programmes, Youth in Agric Businesses for Nigeria, the SURE-P programmes and other jobs creation programmes in Housing and other sectors.

## 6. YOUTH DEVELOPMENT

### *Finding*

There was common view that some youths were not disciplined and attributed this as part of the reason for their participation in all things bad, including violence and robbery. Evidence from security agents, traditional rulers, elders and generality of stakeholders attested to the fact that the pre and post election violence were executed by thugs under the influence of hard drugs.

### *Recommendations*

The Panel recommends that—

- (a) greater emphasis should be placed on the quality of parenting, good home-training and parental control, to ensure a higher output of good citizens ;
- (b) the National Drug Law Enforcement Agency and related bodies should intensify their preventive programme particularly in respect of the youths ;
- (c) education for all should be pursued vigorously by Government to ensure that all children of school age are in school as stipulated in the Universal Basic Education Act,

2004. In this respect, education and youth employment should be considered as the main means for long term solution ; and

(d) the Federal, State and Local Governments should examine and properly reform the triple social institutions of the 'Almajiri', the Girl-child Basic Education and Nomadic Education, as appropriate and make education accessible to these target beneficiaries. Introduction of youth skill-acquisition programmes and empowerment in schools should also be promoted. Government should also expand the sphere of formal education to include this class of people.

#### *Comment*

Government accepts these recommendations and directs all relevant MDAs to intensify their Programmes in these areas. Furthermore Government notes that the Federal Government has in collaboration with the State Governments launched the Almajiri Education Programme. In addition, other programmes are being put in place to address cases of socially dislocated children in other parts of the country.

### 7. LOCALIZATION OF RESPONSIBILITY

#### *Recommendation*

The Panel recommends that Government should follow the example of Adamawa State which has made a law to deduct from source, the cost of compensation and rehabilitation for loss or damage from the fund allocation of the LGA where communal violence has occurred.

#### *Comment*

Government notes this recommendation.

### 8. ACCESS TO EDUCATION OPPORTUNITIES

#### *Finding*

The declining quality of education and the denial of access to educational opportunities as a result of the high levels of poverty have been blamed for the high illiteracy rates in the country.

#### *Recommendations*

The Panel recommends that—

(a) Government and parents should prioritize education, through mobilization, sensitization, scholarship, adequate and appropriate funding of the sector ;

(b) focus on Basic Education will solve the twin problem of adult literacy and formal primary education ; and

(c) there should be community ownership of schools through the school-based management committee scheme which could also lead to the organization of a school meal programme.

### *Comment*

Government notes these recommendations.

## 9. NON-IMPLEMENTATION OF PREVIOUS PANEL REPORTS

### *Recommendation*

The Panel recommends that Government set up machinery to review all relevant reports in respect of which Government views were not published as well as those which Government published its views thereon, but not implemented. The Panel further recommends that Government should act promptly on future reports of Panels and Commissions by promptly making and publishing its views.

### *Comment*

Government accepts this recommendation.

## 10. ETHNO-RELIGIOUS AND CULTURAL REFORM

### *Recommendation*

The Panel recommends that a National Forum for Political and Religious Leaders, be established for the purpose of deliberating, monitoring and moderating the activities of politicians.

### *Comment*

Government rejects this recommendation.

## 11. ROLE OF TRADITIONAL RULERS

### *Recommendation*

Traditional rulers should remain insulated from partisan politics, in order to maintain their moral standing to play a mediatory role during disputes, and to safeguard their offices and independence. Politicians should be statutorily restrained from forcing traditional rulers into partisan politics. Most Government programmes would be accelerated if Traditional Rulers were involved.

### *Comment*

Government notes this recommendation.

## 12. SECURITY AND LAW ENFORCEMENT

### *Recommendations*

(i) In view of the enormity of the security threats in the country, there is urgent need for intensified inter-agency collaboration in intelligence procurement and exchange among the security agencies at national, state and local government levels. As most problems start as local issues, the need for such collaboration to include traditional institutions at the local government level is hereby emphasized.

(ii) Government should ensure the reform of the security system. The Nigeria Police Force should be thoroughly overhauled with particular attention to the following—

(a) there is need for training and retraining and effective funding of the Nigeria Police ;

*Comment*

Government accepts these recommendations and directs the Minister of Police Affairs, National Security Adviser and the IGP to ensure its implementation but adds that a number of reforms arising from previous committee's recommendations are already being implemented.

*Recommendation*

(b) Government should establish a Mobile Police Barracks between Zonkwa and Kafanchan as well as in Gonin Gora, both in Kaduna State.

*Comment*

Government accepts this recommendation and directs the Inspector-General of Police to implement.

*Recommendation*

(c) Those identified as perpetrators of the violence that trailed the release of the April 2011 Presidential election result, including those responsible for the death of the NYSC members should be apprehended and prosecuted.

*Comment*

Government accepts this recommendation and notes that the Inspector-General of Police and the Attorney-General of the Federation are already prosecuting apprehended offenders.

13. PROSECUTION OF OFFENDERS

*Recommendation*

The tendency for violence with impunity should be discouraged with appropriate sanctions.

*Comment*

Government accepts this recommendation in view of paragraph 12(c) above.

14. ROLE OF THE MEDIA

*Recommendations*

The Panel recommends that—

(a) appropriate legal penalty continues to be deployed against false or malicious reporting ;

(b) the Government reviews the issue of media publications of matters relating to national security of the States including a redefinition of what it means, taking into account the effect of the Freedom of Information Act and other provisions of the law and the Constitution in that behalf ; and

(c) given its ramifications and consequences, the Panel sees the dangers posed by improper media publication of communal violence accounts in Nigeria as capable of being a serious issue of national security requiring proper management by both the State and the stakeholders (such as, the media) ; and

(d) the Federal Government and the security agencies should consider holding meetings with the media on a regular basis to find mutual accommodation.

*Comment*

Government notes these recommendations.

## CHAPTER TWO

### TERM OF REFERENCE No. II

*"To ascertain the number of persons who lost their lives or sustained injuries during the violence or disturbances".*

#### 15. PERSONS WHO LOST THEIR LIVES OR SUSTAINED INJURIES DURING THE VIOLENCE

##### Findings

(i) The number of persons who lost their lives or sustained injuries and suspects arrested in the various States are as shown below :

S/No.	State	No. of Lives Lost	No. of Injuries	No. Arrested
(a)	(b)	(c)	(d)	(e)
1.	Adamawa	26	158	40
2.	Akwa Ibom	5	30	N/A
3.	Bauchi	36	200	"
4.	Borno	3	20	N/A
5.	Combe	20	147	N/A
6.	Jigawa	1	38	N/A
7.	Kaduna*	827	71	N/A
8.	Kano	8	22	169
9.	Katsina	7	59	"
10.	Kebbi	0	0	1
11.	Nasarawa	0	5	"
12.	Niger	9	27	213
13.	Sokoto	0	31	34
14.	Yobe	1	3	120
15.	Zamfara	0	27	49
TOTAL		943	838	626

(ii) It is to be noted that the statistical figure of deaths from Kaduna is 827 from which over eighty per cent are from the Southern Kaduna Senatorial District where communal violence has been known to be pronounced for over 25 years.

(iii) Over eighty *per cent* of those killed are from Kaduna State. This indicates an existing serious problem which may go beyond the political. There was no arrest in connection with those killings in Kaduna State South Senatorial District. The strength of the Police formations in Southern Kaduna State which as earlier stated has been a

scene of recurring serious civil disturbances and violence over the last 24 years (1987, 1992, 1996, 1999 and 2011) is grossly inadequate.

(iv) Gonin Gora, a settlement immediately on the outskirts of Kaduna Metropolis along Abuja-Kaduna Highway is a serious trouble spot at which whenever there was a civil disturbance especially within Kaduna, residents of the area trooped to the area to block the Abuja-Kaduna major highway making it completely impassable. This gives the opportunity to attack innocent motorists, killing many and setting their vehicles and other property ablaze as was the case in the post election violence.

#### *Recommendation*

The Panel recommends that relevant professional assessors should be appointed to assess the actual pecuniary value to be attached to lives lost and injuries sustained for the purpose of compensation.

#### *Comment*

Government notes this recommendation and will work out the level of assistance to be given to the victims and directs the Inspector-General of Police and Attorney-General of the Federation to double their efforts in apprehending and prosecuting the perpetrators.

#### *Recommendation*

The Panel recommends that Government should provide extra security before, during and immediately after elections in areas of known incessant ethno-religious fault-lines and or acute prior communal strife.

#### *Comment*

Government accepts this recommendation.

## CHAPTER THREE

### TERM OF REFERENCE NO. III

*"To identify the spread and extent of loss and damage to means of livelihood and assess the cost of damage to personal and public properties and places of worship and make appropriate recommendations".*

#### 16. SPREAD AND EXTENT OF LOSS AND DAMAGE TO MEANS OF LIVELIHOOD AND THE COST OF DAMAGE TO PERSONAL AND PUBLIC PROPERTIES AND PLACES OF WORSHIP

##### *Findings*

(i) The damage was widespread involving places of worship (churches and mosques), residential properties, business premises and public buildings (including government and security premises) as well as hamlets of nomadic fulanis called *ragas* (especially in Kaduna State). Very few claimants submitted bills of quantities for damaged/burnt buildings.

(ii) A summary of the aggregate losses/damage and claims are as follows :

<i>S/No.</i>	<i>Location</i>	<i>Amount Claimed</i>	<i>Remarks</i>
<i>(a)</i>	<i>(b)</i>	<i>(c)</i>	<i>(d)</i>
1.	Adamawa State	241,019,959.95	
2.	Akwa-Ibom State	2,001,795,500.00	
3.	Bauchi State	3,983,797,994.00	
4.	Borno State	41,107,700.00	
5.	Gombe State	901,647,233.00	
6.	Jigawa State	464,643,866.00	
7.	Kaduna State	23,330,737,540.00	
8.	Kano State	3,235,006,907.00	
9.	Katsina State	5,757,624,809.00	
10.	Nasarawa	2,840,000.00	

#### SPECIAL RECOMMENDATION FOR IMMEDIATE IMPLEMENTATION

To immediately mitigate the suffering of the victims, the majority of whom are poor, the Federal Government should consider approving for instance, the immediate payment of ₦100,000.00 (One Hundred Thousand Naira) per individual victim, ₦200,000.00 (Two Hundred Thousand Naira) per each small scale business and ₦300,000.00 (Three Hundred Thousand Naira) per each place of worship pending professional assessment of submitted claims and the submission and full implementation of the Panel's report. This should be carried out preferably before the end of 2011 in order to bolster confidence and make positive impact.

*Comment*

Government notes this recommendation while awaiting the evaluation report from the Ministry of Housing and Urban Development and will consider assistance based on the report.

## CHAPTER FOUR

### TERM OF REFERENCE NO. IV

*"To investigate the sources of weapons used in the unrest and recommend how to stem the tide of illegal flow of weapons into the country".*

#### 17. SOURCES OF WEAPONS USED IN THE UNREST

##### *Findings*

(i) With the exception of Akwa-Ibom State, where sophisticated weapons were employed in the violence (pistols, pump action guns, machine guns, RPGs, grenades, SMGs, AK 47s), the following weapons were used during the disturbances and violence in the affected States—

(a) Improvised Explosive Devices (IEDs) ;

(b) pistols and locally manufactured rifles;

(c) knives ;

(d) axes ;

(e) cutlasses ;

(f) daggers ;

(g) machetes ;

(h) cudgels ;

(i) swords ;

(j) bows and arrows ;

(k) sticks ;

(l) clubs ;

(m) blunt irons ;

(n) acid ;

(o) petrol ;

(p) pickaxes ; and

(q) hammers.

(ii) Weapons used include those brought in from crisis areas within the country and from foreign rebel sources in neighbouring countries, those used by armed robbers and political thugs and locally manufactured unlicensed 'dane' guns, etc.

(iii) The Panel also observed that some memoranda received from Akwa-Ibom State alleged that there is a large scale arms running going on in the State.

## *Recommendations*

The Panel recommends that—

- (i) Government should conduct an in-depth investigation into the allegations of large scale arms-running in Akwa-Ibom State to stem the tide of illegal arms flow into the country and ensure proper monitoring and licensing of local manufacturers of firearms and dealers ;
- (ii) the Police, Military authorities and other security agencies should apply tight control on their armouries ;
- (iii) the laws governing fire arms in Nigeria are inadequate and should be reviewed and updated to tighten controls as well as adapt them to the existing realities to today
- (iv) individuals who are alleged to be in possession of prohibited firearms in areas of disturbances should be investigated ;
- (v) Government should ensure proper monitoring and licensing of local manufacturers of firearms and dealers ;
- (vi) all laws and regulations on illegal arms trafficking should be strictly enforced and negligence on the part of responsible security agencies should be severely sanctioned to act as deterrent ;
- (vii) security along international borders should be tightened in collaboration with security agencies in neighbouring countries such as the Republics of Chad, Benin, Cameroun and Niger by increased surveillance and border patrols ; and
- (viii) the use of 'dane' guns which are not legally licensed for vigilante activities by some Local Governments especially in Niger State should be investigated and necessary sanctions applied.

## *Comment*

Government accepts these recommendations and directs all security agencies and the Attorney-General of the Federation and Minister of Justice to implement.

## CHAPTER FIVE

### TERM OF REFERENCE NO. V

*"To examine any other matter incidental or relevant to the unrest and advise Government as appropriate"*

#### 18. THE NATIONAL POVERTY ERADICATION PROGRAMME (NAPEP)

##### *Finding*

NAPEP is a powerful instrument for mobilizing the poor with a very ambitious mission. Its impact on poverty alleviation is still to be felt. Less than 0.5% of needy Nigerian households were reached during the 10-year period of its existence.

##### *Recommendation*

The Panel recommends a review of the structure and strategy of NAPEP to meaningfully achieve the purpose for which it was set up.

##### *Comment*

Government notes this recommendation since it is already being reviewed.

#### 19. NATIONAL YOUTH SERVICE CORPS ('NYSC')

##### *Findings*

Some youth corpsers were victims of the 2011 post election violence. Various perceptions were observed to be the causes of the attack on the corps members and finds that—

(a) NYSC hijacked the election assignment from the local people ;

(b) Corps members were used by the PDP and Government to rig the 2011 election ;  
and

(c) INEC failed to ensure corps members' welfare and security as agreed with the NYSC.

##### *Recommendations*

The Panel therefore recommends that—

(a) Corps members should continue to be used for such national assignments, with adequate arrangement for their safety, security and welfare ;

(b) the NYSC Local Government Committee should be made functional ;

(c) NYSC should issue an acceptable statement of loss to affected corps members for lost certificates ;

(d) the law requiring seven (7) years' wait for declaration of death should be waived for survivors of victims to receive their benefits ; and

(e) the scheme established in 1973 is long overdue for a thorough structural and operation review for which a high powered Presidential Committee be set up to do so.

*Comment*

Government accepts recommendations (a), (b) and (c), and notes recommendation (d). Government observes with respect to (e) that implementation of a previous Committee report is ongoing.

20. INDIGENES VS NON-INDIGENES

*Recommendation*

In view of the widespread extent of problems all over the country leading to serious upheavals, the Federal Government should frontally address the problem of indigenes and non-indigenes as serious legal, constitutional and social issues.

*Comment*

Government notes this recommendation and observes that it is already a subject of constitution review discussions.

21. RESOLUTION OF INTER COMMUNAL CONFLICTS

*Recommendation*

Inter-Communal conflict in many parts of the country are becoming deep rooted and more violent, in areas like Plateau, Kaduna, Bauchi and Borno States, which should be resolved. The failure to bring the perpetrators of violence to book is a major contributory factor to the perpetration.

*Comment*

Government accepts this recommendation and directs the Hon. Attorney-General of the Federation and Minister of Justice, the NSA and the IGP to take appropriate action.

22. *Ad-Hoc* CONFLICT RESOLUTION BODY

*Recommendation*

The Panel strongly recommends the setting up of an *ad-hoc* conflict resolution body consisting of highly respected and credible Nigerians to mediate between the warring communities taking into account recommendations of previous panels.

*Comment*

Government notes this recommendation.

23. SPECIFIC ALLEGATIONS FROM KADUNA STATE

*Recommendations*

(i) A female student informed the Panel that her history teacher was one of the

killers of her father in her presence. This has generated public interest including newspaper comments.

(ii) We refer to the bundle of DVDs containing footages and proceedings on this and similar allegations. In line with its position that persons who are found to have committed offences should be brought to book, the Panel recommends that Government orders the Police to investigate this as well as similar allegations and bring those who may have committed any criminal offences to account.

#### *Comment*

Government accepts these recommendations.

#### *Recommendations*

(iii) At Fadan Kagoma, youths snatched the rifle of an officer. In an attempt to retrieve it, retired Brig. Gen. Dyeri Adamu who was shot and injured, was found to be in possession of a pistol, which was recovered and deposited with the 3rd Armoured Division, Jos, while he was evacuated to Jos for treatment. This has also generated public interest and newspaper comments.

(iv) With the recovery of both weapons and evacuation of the retired Brigadier General, the Panel believes that the matter is now being handled by the authorities accordingly. Government should ascertain the veracity of the story and conduct further investigations of the allegations with a view to bringing any person liable to account.

#### *Comment*

Government accepts these recommendations and directs the IGP to investigate these allegations.

### **24. CATTLE GRAZING ROUTES**

#### *Finding*

One of the main causes of conflict between the Fulani herdsmen and other ethnic groups has to do with the damage to cultivated crops caused by their cattle. There used to be well-defined and recognized cattle grazing routes throughout the country, which have been obliterated by increasing urbanization and road construction.

#### *Recommendation*

Government should ensure that each State should define its own cattle grazing routes which will then be harmonized with those of adjacent States.

#### *Comment*

Government accepts this recommendation and directs the National Economic Council to further discuss its implementation.

## 25. COST OF RUNNING GOVERNMENT

### *Finding*

(i) A common topic of concern is the high cost of running the National Assembly. Apart from the colossal remuneration to legislators, the level of administrative cost is also unacceptable. There are 54 committees of the 109-member Senate and 84 committees of the 360-member House of Representatives.

### *Recommendation*

The Panel recommends a drastic review of the Committees by at least 50%. It is also proposed that membership of the legislative houses need not be on full time basis if this is the only way to bring under control the profligate use of public funds by the legislators.

### *Comment*

Government notes this recommendation.

### *Recommendation*

There is thus an urgent need to regulate the salary, emolument and allowances which members of the National Assembly and State House of Assembly make for themselves. This should be done by the Revenue Mobilization, Allocation and Fiscal Commission (RMAFC) in accordance with sections 70, 84(1) and 124 of the Constitution.

### *Comment*

Government notes this recommendation.

### *Finding*

(ii) From experience, because of the threat of impeachment, the President is like a lame duck when he moves to check the excesses of the lawmakers.

### *Recommendations*

(i) The hands of the President (and of State Governors) must be strengthened so that impeachment process must be seen to be deservedly undertaken in any appropriate case and upon an impeachable imperative.

(ii) Sections 143 and 188 of the Constitution of the Federal Republic of Nigeria, 1999 (as altered) should be further amended so as to make the allegation of gross misconduct contemplated under sub-sections (2)(b) and (11) (of section 143), subject to judicial interpretation to determine whether it amounts to an impeachable offence upon the facts disclosed and relied on to support the allegation. Sub-section (10) barring judicial intervention should be made inapplicable when it comes to determining what an impeachable misconduct is. As it is at present, the provisions of those sub-sections (2)(b) and (11) appear open-ended for the legislators to exploit against a President or Governor who is intent on fighting corruption or not pliable enough to do their bidding.

### *Comment*

Government notes these recommendations and directs the Secretary to Government of the Federation to refer same to Belgore's Committee.

### *Finding*

(iii) Impeachment of the President or a Governor elected by the entire electorate of the Federation or State, is done by a tiny number as against the multitude of those who elected them into office.

### *Recommendation*

The Panel recommends consideration for the suitability or otherwise of amendment of the Constitution to make the removal of the President or a Governor by impeachment subject to a referendum, with the amendment of sub-section (9) of sections 143 and 188 to reflect the requirement.

### *Comment*

Government notes this recommendation and directs the Secretary to Government of the Federation to refer same to Belgore's Committee.

### *Finding*

(iv) It is also well-known that the cost of running Government in Nigeria is astronomical. So it is with the Executive.

### *Recommendations*

(a) The President should call the lawmakers' attention to the provisions of sections 70, 84 and 124 of the Constitution and let them be aware that they have acted in breach of section 70 to earn allowances not determined by the Revenue Allocation Mobilization and Fiscal Commission. The President should mobilize all available State apparatus to bring all those involved to account with a view to stopping them from earning such allowances as they now give or have given themselves and for them to make refund as appropriate ; and

(b) Alternatively, the President should, in reliance on section 232 of the Constitution, seek appropriate declarations and other reliefs in the Supreme Court on the dispute between the Federation and the National Assembly involving the question as to whether the legislators can earn allowances not determined by the Revenue Allocation and Fiscal Commission in accordance with section 70 of the Constitution.

### *Comment*

Government notes these recommendations.

## 26. SECURITY VOTE

### *Finding*

There is concern about the management of the huge security vote allocated to the Executive with allegations of misuse and conversion, in some cases allege importation of arms and ammunition illegally for causing mayhem and arming cult groups as bodyguards.

### *Recommendation*

The Executive should not have the sole privilege of secretly disbursing security vote and should act on the advice and proper collaboration with the National and State Security Councils.

### *Comment*

Government notes this recommendation.

## 27. WE NEED A RENASCENT NIGERIA

### *Recommendation*

There is a great challenge to all Nigerians, but in particular politicians, legislators and the executives to moderate their ambition and activities and indeed dream of a better, equitable, peaceful and prosperous Nigeria and to live it out for the sake of future generations of Nigerians. We need a renascent Nigeria.

### *Comment*

Government accepts this recommendation and it should be built into the Government Transformation Agenda and INEC is directed to incorporate it in the Code of Conduct for political parties.

NATIONAL  
INDUSTRIAL COURT OF  
NIGERIA  
PRACTICE DIRECTION,  
2012

NATIONAL INDUSTRIAL COURT OF  
NIGERIA PRACTICE DIRECTION, 2012

*Commencement: 1<sup>st</sup> July, 2012.*

In exercise of the powers conferred on me by section 254F of the Constitution of the Federal Republic of Nigeria, 1999 (as amended by the Third Alteration Act, 2010) and section 36 of the National Industrial Court Act, 2006 and all other powers enabling me in that behalf, I, BABATUNDE ADENIRAN ADEJUMO, OFR, President of the National Industrial Court of Nigeria hereby issue the following Practice Directions:

1. *Immediately after the existing Order 3 Rule 4(iii) of the National Industrial Court Rules 2007, insert a new sub-rule (iv) as follows:*
  - (iv) Written Statements on Oath of all witnesses listed to be called by the Claimant.
2. *insert immediately after the existing Order 3 Rule 5, a new Order 3 Rule 5A, as follows:*
  - 5A(1) Any person claiming to be interested under an enactment, constitution, agreement or any other written instrument may apply by originating summons for the determination of any question of construction arising under the instrument and for a declaration of the rights of the persons interested
  - (2) The originating summons shall be accompanied by:
    - a) an affidavit setting out the facts relied upon;
    - b) copies of the instrument sought to be construed (other than an enactment) and other related

documents.

- c) A Written Address containing the issues to be determined and succinct argument of the issues.

Provided that a suit which raises substantial dispute of facts or where substantial dispute of facts is likely to be involved shall not be commenced by an originating summons, but by Complaint as provided in Rule 4 of this Order.

- 3. *Immediately after the existing Order 9 sub-rule 1(c) of the National Industrial Court Rules, 2007, insert a new sub-rule 1(d) as follows:*

- (d) Written Statements on Oath of all witnesses listed to be called by the Defendant.

- 4. *Insert immediately after the existing Order 9 Rule 2, a new Order 9 Rules 3 and 4 as follows:*

- 3. Where a party served with an Originating Summons and other accompanying documents as stipulated in Order 3 Rule 5.A of these Rules intends to contest the Originating Summons, such party shall not later than 14 days or any time prescribed, file a Counter Affidavit thereto, which shall be accompanied by:

- a) Other relevant document(s), if any
- b) A Written Address countering the argument advanced by the Applicant

- 4. The Applicant may file a written reply on point of law within 7 days of the service

of the Respondent's Counter Affidavit (if any) and Written Address.

5. *Replace the existing Order 11 Rule 1 with the following provision:*

Order 11 Rule 1.

- 1(1) "Where by these Rules any application is authorized to be made to the Court, such application may be by motion on notice and shall state under what Rule of Court or Law it is brought.
- (2) Every motion shall be accompanied with an Affidavit in Support and a Written Address and shall be served within 5 days of filing.
- (3) Every notice (e.g. Notice of Preliminary Objection) shall be accompanied with a Written Address, and shall similarly be served within 5 days of filing.
- (4) Where the other party intends to oppose the application, such party shall within 7 days of the service file a counter-affidavit (if necessary) and a Written Address in opposition to the application.
- (5) Where a counter affidavit together with a Written Address is served on the Applicant, the Applicant may file a Written Reply Address on points of law within 7 days of service.

6. Replace the proviso to Order 25 Rule 4 of the NICR, 2007 with the following new proviso  
Provided that any party who defaults in performing an act within the time authorized by the Court or under these rules, shall pay to the

Court an additional ₦50.00 (fifty Naira) for each day of such default within the first 30 days of such default, an additional ₦100.00 for each day for the next 30 days of default and thereafter an additional ₦200 for each day of such default at the time of compliance.

7. Replace the existing Fees Payable by the recovery of specific sum in Appendix 1 (1) to NICR, 2007 with the following table.

#### FEES PAYABLE

For the recovery of specific sums

	<u>Claims</u>	<u>Filing Fees Payable</u>
From	N1.00 -	N100.000 N1,000
Above	N100,000 -	N500,000 N1,500
Above	N500,000 -	N1,000,000 N2,500
Above	N1,000,000 -	N5,000,000 N3,500
Above	N5,000,000 -	N10,000,00 N5,000
Above	N10,000,000 -	N25,000,000 N8,500
Above	N25,000,000 -	N50,000,000 N10,000
Above	N50,000,000 -	N100,000,000 N15,000
	N100,000,000 - and above	N25,000

This Practice Direction may be cited as National Industrial Court of Nigeria Practice Direction, 2012

Made this 15<sup>th</sup> day of June, 2012 .

Hon. Justice B.A. Adejumo, OFR  
President  
National Industrial Court of Nigeria



FEDERAL REPUBLIC NIGERIA

**White Paper on the  
Report of the Presidential Committee  
on the Security Challenges in  
the North-East Zone of Nigeria**

MAY 2012

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WHITE PAPER ON THE REPORT OF THE PRESIDENTIAL COMMITTEE  
ON THE SECURITY CHALLENGES IN  
THE NORTH -EAST ZONE OF NIGERIA

## CHAPTER ONE

### 1. INTRODUCTION

The security situation in the North-East geo-political zone of the country deteriorated beyond tolerable limits in 2009, after the death of Mohammed Yusuf, the leader of the radical religious group called Jamaatul Alhus Sunnah lid Da'awatis Wal Jihad, also known as Boko Haram. However, before 2009, there had been skirmishes between members of the sect and security forces. The resort to bombing of target installations, killing of security operatives and robbing of banks alarmed members of the public. The Federal Government was thus moved to set up a Presidential Committee to study the security challenges in the North-East in all their ramifications and make recommendations.

2. The Presidential Committee on the Security Challenges in the North-East zone was inaugurated by the Secretary to the Government of the Federation (SGF) on 2nd August 2011. Members of the Committee are :

(a) Amb. Usman G. Galtimari	..	..	..	..	<i>Chairman</i>
(b) Senator Mohammed Ali Ndume	..	..	..	..	<i>Member</i>
(c) Chief Joe-Kyeri Gadzama, SAN	..	..	..	..	"
(d) Col. Musa Shehu (Rtd)	..	..	..	..	"
(e) Senator Bala A. Mohammed	..	..	..	..	"
(f) Dr Bello H. Mohammed	..	..	..	..	"
(g) Chief Emeka Wogu	..	..	..	..	"
(h) Alh. A. B. Shehu	..	..	..	..	<i>Secretary</i>

3. The Committee was given the following Terms of Reference :

(a) To review all the issues of security challenges in the zone and proffer solutions/ recommendations which would bring a speedy resolution of the crisis.

(b) To serve as a liaison between the Federal Government and State Governments, where necessary.

(c) To liaise with the National Security Adviser (NSA) to ensure that the Security Services discharge their respective assignments with optimal professionalism.

(d) To consult with stakeholders from time to time for suggestions and to ascertain the true state of affairs.

(e) To consider any other initiative that will serve to engender enduring peace and security in the area.

4. The Committee, which was initially given two weeks to submit its report, was granted a two-week extension to enable it do a thorough work and cover additional States that were outside the zone but were equally affected by the situation in the zone. The Committee submitted an Interim Report on issues it considered necessary for urgent implementation, pending the submission of the Final Report in September, 2011.

5. Consequent upon the submission of the Report of the Committee, the SGF constituted a 7-man White Paper Drafting Committee to carry out the following :

(a) To study and analyze the findings and recommendations contained in the Report of the Presidential Committee on Security Challenges in the North-East zone.

(b) To produce and submit a draft White Paper on the Report for the consideration of Government.

(c) To bring out a Roadmap for peace that is pragmatic, implementable and offers durable solution to the security challenges in the zone.

6. The membership of the Committee is as follows :

(a) Comrade A. Mora	HMOI	<i>Chairman</i>
(b) Alh. Bukar Tijani	HMS (Agric.)	<i>Member</i>
(c) Engr. Esther G. Gonda	PS SSO	<i>Member</i>
(d) Alh. Abdullahi Yola	Solicitor-General	"
(e) Mr Usman Abubakar	DSS	"
(f) Mr Jubril Adeniji	Nigeria Police	"
(g) Mr L E. Njoku, mni	ONSA	"
(h) Mr U. Onwuanuokwu	OSGF	<i>Secretary</i>

7. The Committee met several times and carefully analyzed the findings and recommendations which were contained in the Main Report and the Appendix. The White Paper Drafting Committee agrees generally with most of the recommendations in the Report, some of which Government has started addressing. The White Paper Committee wishes to underscore the Presidential Committee's recommendation for a prompt implementation of the Report. The timely implementation will, inevitably, serve as a lasting solution to the security challenges thrown up by the activities of the Boko Haram sect. It is therefore, recommended that the Federal Government should circulate the Report to all levels of authority, the security agencies as well as sensitize the generality of Nigerians to the necessity of supporting the security forces in safeguarding the nation's security.

## CHAPTER TWO

"TO REVIEW ALL THE ISSUES OF SECURITY CHALLENGES IN THE ZONE AND PROFFER RECOMMENDATIONS AS WELL AS SERVE AS LIAISON BETWEEN THE FEDERAL GOVERNMENT AND STATE GOVERNMENTS, WHERE NECESSARY"

### *Finding*

8. The Report traced the origin of private militias in Borno State in particular, of which Boko Haram is an offshoot, to politicians who set them up in the run-up to the 2003 general elections. The militias were allegedly armed and used extensively as political thugs. After the elections and having achieved their primary purpose, the politicians left the militias to their fate since they could not continue funding and keeping them employed. With no visible means of sustenance, some of the militias gravitated towards religious extremism, the type offered by Mohammed Yusuf.

### *Recommendation*

9. It recommended that the Federal Government should direct the security agencies to beam their search light on some politicians who sponsored, funded and used the militia groups that later metamorphosed into Boko Haram and bring them to justice.

### *Comment*

10. Government accepts this recommendation and directs the National Security Adviser to coordinate the investigation of the kingpins and sponsors to unravel the individuals and groups that are involved.

### *Finding*

11. The Committee observed that there have been no attempts by Government and the security services to understand the ideology and motives of the Boko Haram sect by engaging sect members in dialogue.

### *Recommendation*

12. The Committee recommended the urgent need to constructively engage and dialogue with the leadership of the sect as an essential strategy in bringing them on board. However, it advised that Government should negotiate from a position of strength by allowing the security forces dominate the environment. In addition, dialogue with the sect should be contingent upon their renunciation of violence and surrender of arms.

### *Comment*

13. Government accepts this recommendation and encourages the intermediaries who have access to them to initiate this dialogue.

### *Finding*

14. The Committee observed that there is uncontrolled proliferation and circulation of illicit firearms, ammunition and explosives in the country. More worrisome is the availability of local expertise in the assemblage of explosive materials. The country is presently awash with illicit arms procured from crisis-torn contiguous countries which usually found their way into

the country due to porous and poorly manned borders arising from the underfunding of the para-military agencies. Some of the firearms were also believed to be sourced illegally from unpatriotic members of the security forces while some explosives were sourced from the magazines of quarry companies.

### *Recommendation*

15. The Report recommended tighter border control to be undertaken by adequately funded, trained and equipped security and para-military agencies, to stem the smuggling of arms, ammunition and explosive materials into the country.

### *Comment*

16. Government accepts this recommendation and states that it is already taking action in this direction.

### *Finding*

17. The Report observed that there is massive influx of illegal aliens from neighbouring countries into Nigeria and beyond. Past enquiries on religious crises in the country have pointed out the involvement of illegal aliens in prosecuting sectarian crises. Most of them are unskilled and have no visible handwork which makes it easy for them to be mobilized for violent activities.

### *Recommendations*

18.—(a) It was recommended that the Nigeria Immigration Service should reinforce security in the border areas to ensure that illegal aliens suspected of contributing to the prevailing insecurity in the zone are quietly eased out of the country, notwithstanding the provisions of the ECOWAS Protocol on Free Movement of Goods and Persons as well as any cultural affinities existing between Nigeria border communities and their kith and kin in contiguous countries.

(b) Secondly, it was recommended that foreigners identified to have been staying illegally or have possible links with criminals or extremists should be profiled and repatriated to their countries. If the insecurity arising from the activities of illegal aliens persists, Government is advised to consider temporary closure of Nigeria's North-East border and organizing a Summit with the affected countries to find a way out of the situation.

### *Comment*

19. Government accepts these recommendations and directs the Minister of Interior to continue to take necessary action in profiling and repatriating illegal and aliens involved in crime, while the Minister of Foreign Affairs will continue to engage with their counterparts in the affected countries where necessary.

### *Finding*

20. The Judiciary was identified as one of the major obstacles in the effort to check the activities of the sect. Oftentimes, suspects arraigned before the Courts were set free on technical grounds. Such suspects are usually re-cycled back into the society to continue to unleash mayhem. The action of the Courts in discharging leaders of the sect or granting them bails contributed in emboldening them to continue with their negative activities. For instance, the discharge of Mohammed Yusuf on two occasions by an Abuja Court made a hero out of him, as

the reception accorded him upon his return to Maiduguri attracted a mammoth crowd that temporarily undermined State authority, and served as an avenue for him to attract additional membership into the sect.

#### *Recommendation*

21. The Judiciary should be sensitized to be mindful of the security implications of granting bails to terror suspects.

#### *Comment*

22. Government notes this recommendation and is taking steps to review the relevant laws to address this challenge.

#### *Finding*

23. The immediate cause of the escalation of the sect's violent activities is the extra-judicial killing of the sect's leader and his followers in 2009 and the failure of Police authorities to bring the culprits to justice. The killing of Mohammed Yusuf, which was captured and circulated by video clips, was described as horrific, barbaric and unprofessional. Although late President Umaru Musa Yar'Adua later ordered an inquiry into Police handling of the case, no Government White Paper was issued on the outcome of the enquiry. The Boko Haram sect members believed that their leader and members were unjustifiably killed.

#### *Recommendation*

24. It recommended that the trial of the Police personnel responsible for the extra-judicial murder of Mohammed Yusuf and some of his followers should be expedited and publicized.

#### *Comment*

25. Government notes that the late President Yar'Adua did not order any enquiry into this matter, rather he directed the Police to investigate the matter and the result of that investigation had led to the on-going trial of the suspects.

#### *Finding*

26. The Joint Task Force (JTF) currently deployed to Maiduguri, Borno State, was in response to the breakdown of law and order in the city. The JTF has somewhat succeeded in bringing the situation under control. Schools and markets that had closed at the height of the crisis have started re-opening. Many of the sect's kingpins have relocated to neighbouring countries due to sustained pressure exerted on them by the ongoing security operation. However, there were allegations of high-handedness against the JTF, bordering on rape, destruction of property belonging to sect members, extrajudicial killings and harassment and intimidation of Maiduguri residents.

#### *Recommendations*

27.—(a) The Report recommended that a Judicial Commission of Enquiry should be set up to look into the alleged atrocities committed by some members of the JTF while the Rules of Engagement (RoE) should be reviewed to reflect the low intensity nature of the military operations not only in Maiduguri, but in all similar operations.

(b) The Report further recommended that the JTF should endeavour to win the hearts and minds of the people but that in the present poisoned atmosphere, this would be difficult,

if not impossible to achieve, since relative peace had to be attained before the JTF personnel could feel free to mix with the people in the State.

(c) The Report recommended the replacement of the present troops with new ones from other units, preferably with those who are familiar with the terrain and the peoples' socio-political and cultural values. The security agencies were also urged to commence immediate de-radicalization of the sect members who are found to be willing to renounce violence and embrace the Federal Government's olive branch.

*Comment*

28. Government notes recommendations (a), (b) and (c) and the steps being taken by the DHQ to investigate the allegations and deal with it appropriately.

### CHAPTER THREE

**"TO LIAISE WITH THE NATIONAL SECURITY ADVISER TO ENSURE THAT THE SECURITY SERVICES DISCHARGE THEIR RESPECTIVE ASSIGNMENTS WITH OPTIMAL PROFESSIONALISM"**

#### *Finding*

29. The Report cited several instances where the sect leader, Mohammed Yusuf and some of his followers were arrested for breach of public peace, arraigned before the Court and granted bail. This had emboldened the sect members to carry out coordinated attacks and bombings in Maiduguri, Bauchi, Kaduna and Suleja.

#### *Recommendation*

30. The Report recommended the need for the criminal justice system to be more sensitive to national security issues and assist law enforcement agents in the conduct of their duties. It also recommended that the entire criminal justice system should awaken to the threat of terrorism facing the country and stop granting bail applications in favour of murderers and bomb throwers.

#### *Comment*

31. Government notes this recommendation in line with paragraph 22 above.

#### *Finding*

32. The report expressed concerns over the easy availability of explosive materials through illegal dealers conniving with staff of registered explosives companies.

#### *Recommendation*

33. The Explosives Act of 1964 should be reviewed in order to tighten the procedures for licensing as well as monitoring of companies dealing in explosives.

#### *Comment*

34. Government notes this recommendation and notes the further steps already taken to control the manufacture, importation, transportation and storage of explosives and accessories used for producing Improvised Explosive Devices (IEDs).

#### *Finding*

35. The Report revealed lack of synergy among the Security Services involved in the Internal Security Operations (IS) in Maiduguri. It was also reported that poverty drives able-bodied men to join the sect while pupils who attend the Almajiri School System are indoctrinated to despise western education.

#### *Recommendations*

36.—(a) The Report recommended that the Office of the National Security Adviser (ONSA) should convene an Inter-Agency Security Summit in order to harmonize operations/strategy of the various security agencies involved in the fight against terrorism. The Federal Government should also fashion out a synchronized containment strategy to handle extremist religious sects and ensure the success of the "carrot/stick" policy.

(b) With regard to long-term measures, the Report recommended that the Federal and States/Local Governments should address the grave social and economic situation in the various States of the country as follows :

(i) State Governments should develop a blue print on how to integrate the Almajiri education with the formal western education within a timeline of four (4) years in order to reduce the number of foot-soldiers exploitable by the extremists ;

(ii) the Federal Government should seek the assistance of UNESCO and other development partners for increased funding of this integrated education policy ;

(iii) the Federal and State Governments should work out special skill acquisition centres to absorb a reasonable percentage of the teeming unemployed youths within a four (4) year time line ; and

(iv) Government should sustain the current tempo in power generation for the industries to move the industrial capacity of the nation to 60 *per cent* optimum utilization within four (4) years.

(c) The Federal Government should set up monitoring bodies to check the performance index at the Federal, States and Local Government levels, to enhance service delivery and good governance.

(d) The Federal Government should call for a review of the ECOWAS Travel Protocol to check the influx of aliens.

#### *Comment*

37. Government accepts recommendations (a) — (c) and notes (d) ; but deletes “western” in qualifying education in (b).

#### *Finding*

38. The JTF in Maiduguri was accused of the following :

(a) rape ;

(b) extortion of motorists ;

(c) commanding elders to crawl on the tarred road in the presence of their children ;

(d) extra-judicial killing of Boko Haram sect suspects and even innocent members of the public ;

(e) destruction of property after looting its contents ;

(f) illegal detention and other forms of humiliation ; and

(g) making political statements that reveal partisanship.

#### *Recommendation*

39. It is recommended that Government should probe the alleged atrocities and Court-Marshal those involved.

#### *Comment*

40. Government notes this recommendation in line with paragraph 28 above.

#### *Findings*

(a) It was reported that members of the sect have transformed themselves into dreaded criminal groups recently and were now known by various pious sounding Islamic names.

The groups, which had hitherto employed the use of crude and locally made arms with few automatic weapons, are now linked to highly sophisticated weaponry and explosives imported or smuggled into the country. Equally, their modus operandi had drastically changed from mere confrontation with security agents to modern day terrorism with a high precision rate.

(b) Politicians in the country have employed the services of thugs and other groups and associations with large youth membership to intimidate their political opponents during electioneering activities. The roots of terrorism, especially in Borno, Gombe, Yobe and Bauchi States, could be traced to groups or associations such as 'ECOMOG', 'Yan Kalare' and 'Sara Suka' which have links to prominent politicians in these States. However, similar to the militant groups in the Niger Delta area, the groups usually grow out of control and become a threat to the politicians that supported and financed them.

#### *Recommendation*

41. States where sect members thrive should exercise the necessary political will to deal with this problem, notwithstanding the perceived implications to their sponsors.

#### *Comment*

42. Government accepts this recommendation and directs the Security Agencies to work with the State Governments to deal with this matter.

#### *Finding*

43. A major driver to the security problems in Nigeria is the socio-economic situation in the country. The high level of unemployment and poverty has made able-bodied youths to indulge in negative habits and vices. Sect members have been exploiting this to recruit more adherents to increase their strength.

#### *Recommendation*

44. Government at all levels would need to address the dire socioeconomic situation in the country with a view to creating job opportunities for unemployed youths. In addition, the Almajiri system of education in the Northern part of the country, which has continued to provide the platform for misguided elements in the society to recruit the Almajiris as tools for destruction, should be streamlined, registered with appropriate authorities and regularly monitored.

#### *Comment*

45. Government accepts this recommendation and notes the present Government's efforts to create jobs and notes further that the new Government Policy on Almajiris is already modernizing the Almajiri System by establishing new Almajiri Primary Schools.

#### *Finding*

46. Sect members exploit the common socio-cultural features of their society, body structure, language and behaviour to conceal their identities. The local dresses could easily conceal arms or IEDs strapped to the body without detection until the individual turns violent.

#### *Recommendation*

47. The security forces should note the new method of concealment and deploy operatives to the affected areas to penetrate and identify potential attackers within the sects.

## *Comment*

48. Government accepts this recommendation and directs the Security Agencies to note the new methods being used by the sect members and take appropriate steps to nip the situation in the bud.

## *Findings*

49. The following projections are likely to materialize in future:

(a) more desperate efforts by the sect to acquire weapons and funds to boost its arms and ammunition holding and financial status respectively;

(b) any period of lull in the sect's activities would likely be used to re-strategize on how to launch more successful and devastating attacks;

(c) support from Al-Qaeda in the Maghreb (AQIM) will become more obvious ;

(d) the use of IEDs will become pronounced in terrorists operations; and

(e) there might be a spillover of the acts of terror to States contiguous to Borno due to the tight security situation in Maiduguri.

## *Recommendations*

### **50. Short Term:**

(1) The deployment of the Joint Task Force (OP RESTORE ORDER) should be sustained.

(2) Improved synergy among security agencies to combat the menace of the sect.

(3) The regulation of religious preaching and activities by recognized religious bodies at State levels.

(4) The arrest and prosecution of suspects and sponsors of political militia.

(5) The prosecution of indicted terrorist groups and security agents.

(6) Banning of all political groups used as thugs by politicians.

(7) Paying compensation to orphans and widows of the victims of the crisis.

(8) Considering the security implications of incidents being reported by the press before publication.

(9) Deporting illegal aliens.

(10) Initiating multilateral discussions between the Nigerian government and neighbouring countries on the presence of illegal aliens and circulation of illicit firearms, ammunition and IEOs.

### *Long Term*

(1) Rehabilitation of arrested members before their reintegration into the society.

(2) Need for governments at all levels to address the socio-economic situation of the country with a view to creating job opportunities in the country.

(3) Modernizing and regulating the Almajiri school system by governments at all levels.

## *Comments*

51. Government accepts these recommendations but notes that in paragraph 50 (7) that Government will only assist victims but not pay compensation; and in paragraph 50 (9) focus

will be on aliens involved in criminal and antisocial conducts. Government also directs the Ministry of Information to work with media practitioners to consider national interest in their reporting.

#### *Finding*

52. The Committee reported that leaders of the sect visited the Sahara desert where their members were trained and provided assorted equipment. In addition, there were reports of transportation routes from Chad to Nigeria through Gaboru/Ngala border where trucks destined for Nigeria were loaded with goods and weapons possibly meant for terrorists and other criminals. Some other identified routes include Tetewa from Cameroon through Bosso and Tudun Mota into Saga. Also in Chad, it was found that the Banki border was a notable hub of smugglers. Others were Duji and Gashigar in Mobbar LGA, New Marte and Mafa, all of which link up in Maiduguri.

#### *Recommendation*

53. Since the country's national security is paramount, there is need to improve border security which would, in turn, degrade the efficiency of terrorist groups whose members include illegal aliens, using the cover of the ECOWAS Free Movement Protocol. This is more so as the fragile security situation in Libya, following the fall of Gaddafi, could facilitate the movement of mercenaries southwards and their subsequent infiltration into Nigeria through the porous borders.

#### *Comment*

54. Government accepts this recommendation. The Security Services have been apprised of the likely increase in security challenges as a result of the situation in Libya and are taking necessary measures to forestall them.

#### *Findings*

55.—(a) The porosity of Nigeria's borders is closely tied to the proliferation of small arms, smuggling and drug trafficking amongst other numerous crimes. Lack of clear delineation of boundaries coupled with the inability to effectively man borders in most developing countries had resulted into porous borders. The incessant incursions into the country by armed bandits from neighbouring Niger Republic, Cameroun and Chad through the porous and unmanned borders have serious implications on the security of the country. This accounts for the increasing menace of armed banditry in States of the North-East geopolitical zone, leading to reduced farming, commercial and social activities as well as wanton killing of Nigerians by the marauders.

(b) The efforts of security agencies to contain cross-border crimes had always been hampered by the nature and length of the borders, inadequate manpower and dearth of equipment and compromised border security officials. Another effect of porous borders is the ease with which contrabands and illegal weapons pass through unchallenged. All these combine to impose far-reaching implications on the national security of the country.

#### *Recommendation*

56. The Committee recommended the strengthening of border control and intensification of patrols.

#### *Comment*

57. Government accepts the recommendation and notes that Inter Agency Border Patrol with our neighboring countries are already in place.

## CHAPTER FOUR

"TO CONSULT WITH STAKEHOLDERS FROM TIME TO TIME FOR SUGGESTIONS AND CONSIDER OTHER INITIATIVES THAT WILL SERVE TO ENGENDER ENDURING PEACE AND SECURITY IN THE AREA"

58. Immediately after its inauguration, the Committee held meetings in Abuja with a view to analyzing the issues at stake and to strategize on its modus operandi. The Committee had, in the course of its deliberations and in line with its Terms of Reference, agreed to visit all the States in the North-East, and some States in the North-West and North-Central zones as well as the FCT in order to reach out to various stakeholders and interact with them on the causes, consequences and possible solutions to the security challenges in the zone. The following are the summary of the findings and recommendations.

### *Finding*

59. The Report observed that there is poor Federal presence in the affected States. The Borno State Government made a case for the rehabilitation of the 30 Megawatts Power Plant at New Marte and construction of transmission lines to Maiduguri by the Federal Government. The State Government also appealed to the Federal Government to hasten the completion of 330 KV transmission line to Maiduguri and give support to the quick completion of the Inland Container Depot (Dry Port) along Damaturu Road. In addition, the Federal Government was requested to expedite action on the resuscitation of the Chad Basin Development Authority (CBDA).

### *Recommendation*

60. The Committee recommended that the Federal Government should redress the poor Federal presence in the affected States. The Federal Government should also rehabilitate the 30 Megawatts Power Plant at New Marte and construction and transmission lines to Maiduguri hasten the completion of 330 KV transmission line to Maiduguri; give support to the quick completion of the Inland Container Depot (Dry Port) along Damaturu Road; and expedite action on the resuscitation of the Chad Basin development Authority (CBDA).

### *Comment*

61. Government notes this recommendation and encourages States/LGA to double their efforts in the provision of social infrastructure. Government further notes that the Nigerian government is working with other bilateral stakeholders to resuscitate the Chad Basin.

### *Finding*

62. On the part of the security forces, the Report observed that there are palpable operational lapses, service rivalry, under-funding, under-equipment and lack of collaboration.

### *Recommendation*

63. The Federal Government should ensure the proper training and re-training of the security forces to avoid operational lapses, service rivalry and lack of collaboration. Proper financing and standards should be maintained. It was further recommended that security personnel (Police, Army etc.) should be sensitized in the use and control of IEDs as most appropriate. A case was also made for sensitive government installations and establishments such as the NNPC, CBN to have counter-IEDs support installed, for effective security cover. Technical sweeping

of sensitive establishments and installations by combined force of Police Bomb Disposal Squad and Military should also be carried out regularly.

*Comment*

64. Government accepts this recommendation.

*Finding*

65. The message of the group is heavily influenced by the teachings of one Sheik Faisal, a London-based Islamic scholar known for condemning western education.

*Recommendations*

66.—(a) Federal and affected State Governments should evolve means of engaging renowned Islamic scholars and jurists that could rationally challenge the doctrines of Jama'at al Ahlus Sunna Lid Da'awatis Jihad (Boko Haram) and convince them to renounce their beliefs.

(b) The Borno State Government and other affected States should take urgent appropriate measures, in liaison with the Ulamas/Imams/Traditional Rulers, to ban provocative and inciting preaching by mallams/clerics.

(c) The Federal Government should encourage all Northern States, including the Federal Capital Territory to adopt the Niger State model by :

(i) uprooting any suspected unconventional sect to their States of origin or countries ;

(ii) formally register Islamic schools, mosques and other religious places;

(iii) strictly supervising the preaching and enforcement of necessary sanctions against unconventional and provocative preaching ; and

(iv) the Federal Government and State Governments should make adequate arrangement/provision to send school drop-outs back to school while adequate arrangements are made for the rehabilitation of drug addicts.

*Comment*

67. Government notes this recommendation; and with respect to paragraph 66 (c) (i), encourages States to check the presence of unconventional sects in their territories.

*Finding*

68. There are calls for affected State Governments to bring immediate relief to victims of the crisis through the payment of compensation for damaged property and refund/payment of hospital bills for those who sustained injuries.

*Recommendations*

69. The Federal Government and Borno State Government should ensure that human and organizational victims of the crisis most especially, Churches, Mosques and schools, are compensated monetarily to enable them resuscitate and reconstruct their property. Relations of the deceased victims should also be compensated after a proper evaluation and assessment of the value and cost of their property have been carried out. The Borno State Government should respect the Judgment of a High Court in the case of Baba Fugu.

### *Comment*

70. Government accepts the recommendation that victims should be assisted.

### *Finding*

71. The failure to establish a central clearing institution with one line budgeting and reporting system for all intelligence/security agencies as it obtains in some advanced countries, that would avoid inter-agency rivalry and conflict. It was observed that in Nigeria various security/intelligence agencies operate different/independent budgets and have/or compete for direct access to Mr President.

### *Recommendations*

72. The Federal Government should establish a central clearing institution with one line Budget and reporting system, for all the intelligence/security agencies as it obtains in some advanced countries. The arrangement, once established, would reduce inter-agency rivalry and conflicts since it was observed that the various security/intelligence agencies operate different/independent budgets and have direct access to Mr President.

### *Comment*

73. Government notes this recommendation and directs the NSA to work out the modalities for the implementation of uniform standards for joint operations.

### *Finding*

74. The Committee observed that there is an apparent lack of strong and enduring international engagement and cooperation with some nations that experienced terrorism such as the United States of America. The lack of intelligence sharing to avert unpleasant situations should be addressed. The Committee's findings in respect of links between the sect and international terrorist organizations such as Al-Qaeda and Al-Shaabab and the sophistry of the sect's attacks (especially the recent attack on the United Nations' Building), demand international cooperation and engagement in the area of Intelligence gathering and dissemination of information.

### *Recommendation*

75. The Federal Government should ensure that the existing cooperation between Nigeria and countries that had experienced terrorism, especially the United States of America, should be extended and sustained to cover critical areas of need like :

(a) education ;

(b) health ;

(c) military training and equipment ;

(d) intelligence sharing and surveillance ; and

(e) strengthening of Bi-National Commission between Nigeria and the United States of America in respect to trade, investment, and economic cooperation.

### *Comment*

76. Government accepts these recommendations.

### *Finding*

77. The Committee was informed of the experiences of Niger State Government where the resurgence of an extremist sect (Darul Islam) that had over 500 members, were uprooted out of the State. Additional steps taken by the State included enacting laws against scholars/Imams/clerics that give wrong interpretation of religion and the enforcement of laws in respect of preaching by ensuring the formal registration of all Islamic/Quranic schools and Mosques in the State. There are indications that efforts are being made to enact a law banning street begging and eventual prohibition of the Almajiri system in the State.

### *Recommendation*

78. The Federal Government should encourage affected States to critically examine the experiences of Niger State Government where the resurgence of similar sect (Darul Islam) that had over 500 members were uprooted out of the State. Additional steps to be taken by the States include enacting laws against scholars/imams/clerics that give wrong interpretation of religion, the enforcement of laws in respect of all preaching and ensuring the formal registration of all Islamic/Quranic schools and Mosques in the State. Further efforts should be made to enact a law banning street begging and eventual prohibition of the Almajiri phenomenon in the affected States.

### *Comment*

79. Government notes this recommendation and undertakes to work with State Governments to end the Almajiri social dislocation.

### *Finding*

80. There is inability of the Federal Government to create a high level security network/forum (outside the statutory national security institutions) that will enable an informal meeting between Mr. President and the Governors as well as other top level security stakeholders.

### *Recommendation*

81. The Federal Government should create an informal forum at the highest level, where Mr. President will discuss national security issues with Governors and other major stakeholders from time to time. Again, there is an urgent need to arrange an informal forum where Mr. President will grant audience to each State Governor on one-on-one basis where issues of security could be addressed.

### *Comment*

82. Government accepts this recommendation.

### *Finding*

83. The Federal and State Governments have failed to recognize the victims of various religious faiths, especially Islam and Christianity, as presented by numerous organizations such as CAN, Future Process Islamic Foundations and give relief. Others are matters pertaining to apparent failure to honour judgments of Courts of Justice as in the case of Borno State Government.

### *Recommendation*

84. The Federal Government should accord recognition to previous religious crises and grant relief to victims. Government should also prevail on State Governments to honour court judgments.

### *Comment*

85. Government notes this recommendation.

### *Finding*

86. The war on terrorism can only be won through effective collaboration with countries that have experienced the threat.

### *Recommendation*

87. The Federal Government should diversify and strengthen its means of creating avenues for international intelligence sharing and inter-agency cooperation through diplomatic channels/pacts.

### *Comment*

88. Government accepts this recommendation.

### *Finding*

89. There were alleged neglect and lack of concern by some State Governments in the North to some particular faith where their legitimate rights and demands are ignored for no apparent reasons other than possibly on the grounds that they constitute a minority.

### *Recommendation*

90. Some State Governments in the North that were alleged to have deliberately denied the issuance of Certificates of Occupancy (C of O) to Churches should be advised to desist from such acts. They should be immediately issued with C of O. Also, Christian Religious Knowledge (CRK) should be allowed to be taught in schools alongside Islamic Religious Knowledge/Studies in States where such is not done.

### *Comment*

91. Government accepts this recommendation.

### *Finding*

92. The Committee was availed with the existence of a unique approach by the Sokoto State Government where everybody residing in the State is considered and accorded indigeneship with full rights to free primary education, registration of premises and ownership of property, including employment opportunities and right to contest political offices.

### *Recommendation*

93. The Federal Government should encourage other States in the Federation to adopt the Sokoto State model where everybody is considered and accorded indigeneship with full rights to free Primary education, registration of premises and ownership of property, including employment opportunities and right to contest political offices.

### *Comment*

94. Government accepts this recommendation.

### *Finding*

95. The Committee was inundated with series of complaints that the increasing state of insecurity in the country is due to the failure of the Federal Government and some State Governments to implement White Paper Reports of various Committees that were constituted and had submitted useful recommendations, in the past.

### *Recommendation*

96. The Federal Government and some State Governments should as a matter of urgency, consider the numerous views and complaints expressed by many Nigerians including some at higher levels, the increasing state of insecurity in the country and the imperative of implementing White Paper Reports of various Committees that were constituted and had submitted useful recommendations in the past, but are yet to be acted upon.

### *Comment*

97. Government accepts this recommendation.

### *Finding*

98. The sect draws the bulk of its membership from Okada riders and the vast army of unemployed youths, school drop-out, and drug addicts that abound in the affected areas.

### *Recommendations*

99. The Committee recommended the following :

(a) the Federal, State and Local Governments should as matter of priority, initiate and design appropriate measures for mass economic empowerment. To this end, the Federal and State Governments should immediately address the issue of unemployment in the face of large number of jobless youths in North-East zone. In the short term, youths can be usefully engaged in protecting oil pipelines, railways and sensitive Government institutions/ establishments, pending the availability of permanent job opportunities ; and

(b) the Federal and State Governments should work out Special Skills Acquisition Centers for carpentry, masonry, bricklaying, welding, etc. to absorb a reasonable percentage of the unemployed youths.

### *Comment*

100. Government notes paragraph 99 (a) and accepts (b). Government further notes that it is already implementing job creation programmes.

### *Finding*

101. The Committee observed that motor-cycles are being used to commit crimes in society.

### *Recommendation*

102. It recommended that all commercial motor-cycle riders should be registered, given reflective jackets and Identity cards.

*Comment*

103. Government accepts this recommendation.

*Finding*

104. The Committee discovered evidence of culture of sectionalism, mediocrity, egression and sectionalism in the area of educational opportunities, service delivery and distribution of other social amenities.

*Recommendation*

105. The Federal Government and affected State Governments should ensure that appointments into positions, promotion in public offices, employment opportunities and admissions to schools should be based on merit, equal opportunities and fairness. Again, infrastructure deficits such as power/electricity, roads, water etc., must be immediately addressed.

*Comment*

106. Government accepts this recommendation.

*Finding*

107. It was alleged that the sixty-one Boko Haram members who are in detention have been killed.

*Recommendation:*

108. The Federal Government should arrange the transfer of the sixty-one Boko Haram members detained that were alleged to have been killed back to Maiduguri with adequate publicity.

*Comment*

109. Government rejects this recommendation.

## CHAPTER FIVE

### "ROADMAP FOR PEACE AND DURABLE SOLUTION TO THE SECURITY CHALLENGES IN THE NORTH EAST ZONE"

110. As a roadmap to the return of peace to the North East zone and other parts of Nigeria, government should endeavour to integrate and unite Nigerians by rejecting those things that divide us, such as statism and the settler/indigene syndrome. Nigerians should be encouraged to see other Nigerians as compatriots who can live and do business anywhere in the country without any recourse to religion or ethnicity.

111. Unemployment is one of the reasons why the youths take to crimes and extremist activities. Happily, the Federal Government has earmarked the sum of 50 billion Naira to tackle the problem through the "You Win" programme. However, there is need for the Federal Government to carry the States and Local Governments along in order to achieve enduring results. Government may also need to establish vocational Centers that would impart vocational skills which would make the youths to be self-employed in the long run.

112. Sectarian crisis is exacerbated by inciting and provocative preaching by clerics, Imams and Mallams. There should be some form of regulation to ensure that the preaching platform is not abused.

113. The porosity of Nigeria's land borders encourages the smuggling of arms, ammunitions and explosive materials. The security agencies are poorly trained, equipped and funded to properly carry out their surveillance duties. Well-trained, equipped and funded security personnel should be able to carry out periodic helicopter and aircraft surveillance of the border areas and, when necessary, carry out raids so as to sustain the peace.

114. There is need to engage moderate members of the Boko Haram sect in dialogue in order to win the war and achieve peace. There are indications that the extremist members of the sect exploit the agitation of the moderate ones to distract Government from carrying its functions. The dialogue with the moderate elements should be used to reach out to the extremists with a view to bringing them on board.

115. The performance of security operatives can be improved upon if certain variables are provided. As a way forward, Government should ensure that security agents are given life insurance cover and incentives in form of extra allowances. In addition, security agents who die in the course of duty should have their entitlements promptly paid in order to sustain the families they left behind and to demonstrate that they did not die in vain.

116. The Almajiri phenomenon is a veritable source of recruitment for extremists' activities. As a roadmap for achieving peace, the Federal Government should develop an integrated educational curriculum for all Nigerian children irrespective of religion or creed. In addition, all the centers/schools where the Almajiris are taught should be registered and regularly monitored to prevent abuse.